



# State of New Jersey Local Government Services

Year: **2015** Municipal User Friendly Budget

MUNICIPALITY: 1327 Manasquan Borough - County of Monmouth

Adopted

Municode: 1327

Filename: 1327\_fba\_2015.xlsm

Website: www.manasquan-nj.com

Phone Number:

732-223-0544

Mailing Address:

201 East Main Street

Email the UFB if not using Outlook

Municipality: Manasquan State: NJ Zip: 08732

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Dempsey	12/31/2015	gdempsey@manasquan-nj.com

## Chief Administrative Officer

Joseph		Delorio		jdelorio@manasquan-nj.com
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## Chief Financial Officer

Joseph		Delorio		jdelorio@manasquan-nj.com
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## Municipal Clerk

Barbara		Ilaria		bilaria@manasquan-nj.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Donovan	12/31/2016	edonovan@manasquan-nj.com
Owen		McCarthy	12/31/2016	omccarthy@manasquan-nj.com
Michael		Mangan	12/13/2017	mmangan@manasquan-nj.com
Jeff		Lee	12/31/2017	jlee@manasquan-nj.com
Gregg		Olivera	12/31/2015	golivera@manasquan-nj.com
Mike		Sinneck	12/31/2015	msinneck@manasquan-nj.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.386	\$6,001,928.00	22.61%	\$1,922.81	Municipal Purpose Tax		\$6,318,219.47
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$77,786.59	0.29%	\$24.91	Municipal Open Space	ACTUAL	\$79,556.51
Fire Districts (avg. rate/total levies)	0.048	\$737,195.00	2.78%	\$239.11	Fire Districts (total levies)	ACTUAL	\$757,101.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.873	\$13,587,490.00	51.19%	\$4,348.73	Local School District	ACTUAL	\$13,940,608.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.347	\$5,394,882.82	20.32%	\$1,728.53	County Purposes	ESTIMATED	\$5,516,000.00
County Library	0.022	\$343,751.31	1.30%	\$109.59	County Library	ESTIMATED	\$350,000.00
County Board of Health	0.007	\$106,492.68	0.40%	\$34.87	County Board of Health	ESTIMATED	\$109,000.00
County Open Space	0.019	\$294,139.59	1.11%	\$94.65	County Open Space	ESTIMATED	\$300,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)					Total ESTIMATED amount to be raised by taxes		
					\$27,370,484.98		
Total Taxable Valuation as of October 1, 2014					Revenue Anticipated, Excluding Tax Levy		
(\$1,591,130,100.00)					3,390,992.03		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					9,027,686.42		
					\$21,052,265.51		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		
Comparison - Municipal Purposes Tax Rate					\$26,688,959.90		
Comparison - Municipal Purposes Tax Levy					Reserve for Uncollected Taxes (RUT)		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					\$681,525.08		
					Total Amount to be Raised by Taxes		
					\$27,370,484.98		
					% of Tax Collections used to Calculate RUT		
					97.51%		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2014		
					26,329,705.52		
					Total Tax Levy, CY 2014		
					26,728,389.46		
					% of Taxes Collected, CY 2014		
					98.51%		
					Delinquent Taxes - December 31, 2014		
					\$396,256.59		

Sheet UFB-1

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water & Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
08	Surplus	50.54%	\$581,257.56	\$1,150,000.00	\$1,731,257.56	\$950,000.00		\$265,000.00	\$516,257.56				
08	Local Revenue	-4.61%	(\$238,771.17)	\$5,176,844.49	\$4,938,073.32	\$1,003,264.00		\$2,484,809.32	\$1,450,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$390,257.00	\$390,257.00	\$390,257.00							
08	Uniform Construction Code Fees	-21.28%	(\$83,803.92)	\$393,803.92	\$310,000.00	\$310,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	2.00%	\$2,418.84	\$120,942.10	\$123,360.94	\$123,360.94							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-31.73%	(\$81,875.81)	\$258,044.66	\$176,168.85	\$78,061.75	\$98,107.10						
08	Other Special Items	-43.70%	(\$1,616,808.62)	\$3,699,526.10	\$2,082,717.48	\$161,048.34		\$75,000.00	\$1,846,669.14				
15	Receipts from Delinquent Taxes	66.35%	\$149,573.75	\$225,426.25	\$375,000.00	\$375,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.39%	(\$24,656.66)	\$6,342,876.13	\$6,318,219.47	\$6,318,219.47							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	1.60%	\$1,251.64	\$78,304.86	\$79,556.50		\$79,556.50						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>-7.35%</b>	<b>(\$1,311,414.39)</b>	<b>\$17,836,025.51</b>	<b>\$16,524,611.12</b>	<b>\$9,709,211.50</b>	<b>\$177,663.60</b>	<b>\$2,824,809.32</b>	<b>\$3,812,926.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time				Water/Sewer	Beach				
20	General Government		-3.26%	(\$38,842.87)	\$1,192,502.94	\$186,211.47	\$361,665.60				
21	Land-Use Administration		9.06%	\$3,701.08	\$40,835.92						
22	Uniform Construction Code		16.99%	\$53,919.88	\$317,414.12						
23	Insurance		-16.22%	(\$257,914.67)	\$1,589,908.40	\$153,897.55	\$241,140.18				
25	Public Safety		4.96%	\$163,082.34	\$3,287,944.02		\$523,517.42				
26	Public Works		1.32%	\$37,489.59	\$2,837,054.41	\$1,537,121.16	\$375,952.55				
27	Health and Human Services		0.00%	\$0.00	\$19,375.00						
28	Parks and Recreation		19.08%	\$38,704.71	\$202,843.05		\$40,000.00				
29	Education (including Library)		0.00%	\$0.00	\$100,000.00						
30	Unclassified		-69.38%	(\$83,180.90)	\$119,889.75	\$17,514.45	\$2,577.06				
31	Utilities and Bulk Purchases		20.08%	\$52,850.00	\$263,150.00	\$77,200.00	\$13,800.00				
32	Landfill / Solid Waste Disposal		21.05%	\$60,000.00	\$285,000.00						
35	Contingency		0.00%	\$0.00	\$2,500.00	\$1,000.00	\$500.00				
36	Statutory Expenditures		1.64%	\$15,493.25	\$945,294.74	\$158,372.24	\$85,104.75				
37	Judgements		#DIV/0!	\$0.00							
42	Shared Services		4.16%	\$12,684.82	\$305,284.87						
43	Court and Public Defender		0.31%	\$673.70	\$218,251.30						
44	Capital		0.00%	\$0.00	\$115,000.00	\$115,000.00					
45	Debt		15.67%	\$449,983.98	\$2,872,395.93	\$437,785.06	\$2,066,669.14				
46	Deferred Charges		-83.73%	(\$2,665,356.65)	\$3,183,152.95	\$140,707.39					
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00						
50	Reserve for Uncollected Taxes		14.50%	\$86,301.09	\$595,223.99						
55	Surplus General Budget		#DIV/0!	\$102,000.00			\$102,000.00				
Total		0.00	0.00	-10.64%	(\$1,968,410.65)	\$18,493,021.39	\$2,824,809.32	\$3,812,926.70	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
					Current Fund:		
<b>X</b>					FEMA Reimbursements - Special Emergency Note	\$161,048.34	Not available next year
					Beach Utility:		
<b>X</b>	<b>X</b>				Reserve for FEMA Reimbursements - Note Payable	\$1,644,754.44	Not available next year
<b>X</b>	<b>X</b>				Reserve for Insurance Proceeds - Note Payable	\$201,914.70	Not available next year

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	137	\$35,166,900.00	2.21%
2 Residential	2,858	\$1,423,674,400.00	89.48%
3A/3B Farm			0.00%
4A Commercial	188	\$118,667,100.00	7.46%
4B Industrial	11	\$6,373,300.00	0.40%
4C Apartments	7	\$7,248,400.00	0.46%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,201	\$1,591,130,100.00	100.00%

Average Ratio (%), Assessed to True Value	81.21%
Equalized Valuation, Taxable Properties	\$1,959,278,537.13

Total # of property tax appeals filed in 2014	County Tax Board	115.00
	State Tax Court	15.00
Number of 2014 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2014	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$27,421,700.00	20.66%
15B Other Schools	1	\$4,823,100.00	3.63%
15C Public Property	68	\$59,429,900.00	44.78%
15D Church and Charities	13	\$14,734,100.00	11.10%
15E Cemeteries & Graveyards	1	\$3,630,900.00	2.74%
15F Other Exempt	24	\$22,677,900.00	17.09%
Total	111	\$132,717,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	3.35%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	29,200.00	\$29,200.00		\$0.00	\$0.00	
Supervisory Staff (Department Heads & Managers)	5.00	1.00	647,032.24	\$522,857.94		\$36,913.77	\$81,059.48	\$6,201.05
Police Officers (Including Superior Officers)	17.00	20.00	2,650,498.83	\$2,119,314.06		\$195,314.66	\$312,001.96	\$23,868.15
Fire Fighters (Including Superior Officers)			0.00			\$0.00	\$0.00	
All Other Union Employees not listed above	27.00	7.00	2,484,337.00	\$1,584,248.61	\$121,702.15	\$108,463.48	\$622,315.62	\$47,607.14
All Other Non-Union Employees not listed above	0.00	244.00	864,059.94	\$864,059.94		\$0.00	\$0.00	
<b>Totals</b>	<b>49.00</b>	<b>279.00</b>	<b>6,675,128.01</b>	<b>\$5,119,680.55</b>	<b>\$121,702.15</b>	<b>\$340,691.91</b>	<b>\$1,015,377.06</b>	<b>\$77,676.34</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**YES**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.



## USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	7.00	15,840.00	\$110,880.00
Parent & Child	3.00	18,617.28	\$55,851.84
Employee & Spouse (or Partner)	10.00	22,032.02	\$220,320.20
Family	24.00	29,633.40	\$711,201.60
Employee Cost Sharing Contribution (enter as negative - )			(\$182,878.29)
Subtotal	44.00	\$86,122.70	\$915,375.35
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	44.00	\$86,122.70	\$915,375.35

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

yes

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

yes

### USER FRIENDLY BUDGET SECTION

#### ACCUMULATED ABSENCE LIABILITY

[illegible]

### UFB-9 Accumulated Absence Liability

## **USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

Gross Debt			Deductions			Net Debt			Current Year Budget		2016 Budget		2017 Budget		All Additional Future Years' Budgets		
Local School Debt	\$6,590,000.00	\$6,590,000.00				\$0.00			Utility Fund - Principal		\$2,359,524.40	\$517,855.26	\$522,855.26	\$5,092,594.04			
Regional School Debt	\$0.00	\$0.00				\$0.00			Utility Fund - Interest		\$75,625.00	\$72,375.00	\$68,875.00	\$309,225.00			
									Bond Anticipation Notes - Principal		\$478,604.55	\$464,326.00	\$681,110.29	\$2,722,330.71			
Utility Fund Debt									Bond Anticipation Notes - Interest		\$0.00	\$0.00	\$0.00	\$0.00			
Water & Sewer	\$7,255,270.43	\$5,975,750.03				\$1,279,520.40			Bonds - Principal		\$140,000.00	\$146,000.00	\$0.00	\$0.00			
Beach	\$3,597,337.65	\$3,597,337.65				\$0.00			Bonds - Interest		\$14,300.00	\$7,300.00	\$0.00	\$0.00			
0						\$0.00			Loans & Other Debt - Principal		\$146,176.66	\$153,251.10	\$164,467.91	\$1,372,104.42			
0						\$0.00			Loans & Other Debt - Interest		\$28,844.50	\$21,937.50	\$20,337.50	\$87,506.26			
0						\$0.00											
0						\$0.00			Total		\$3,243,075.11	\$1,383,044.86	\$1,457,645.96	\$9,583,760.43			
Municipal Purposes									Total Principal		\$3,124,305.61	\$1,281,432.36	\$1,368,433.46	\$9,187,029.17			
Debt Authorized	\$1,925,829.44	\$0.00				\$1,925,829.44			Total Interest		\$118,769.50	\$101,612.50	\$89,212.50	\$396,731.26			
Notes Outstanding	\$4,346,371.55	\$0.00				\$4,346,371.55			% of Total Current Year Budget		19.63%						
Bonds Outstanding	\$286,000.00	\$0.00				\$286,000.00											
Loans and Other Debt	\$1,836,000.09	\$0.00				\$1,836,000.09											
Total (Current Year)			\$25,836,809.16	\$16,163,087.68	\$9,673,721.48												
Population (2010 census)			5,897							Description		Debt Not Listed Above					
Per Capita Gross Debt			\$4,381.35							Total Guarantees - Governmental							
Per Capita Net Debt			\$1,640.45							Total Guarantees - Other							
3 Yr. Average Property Valuation			\$1,948,844,577.67							Total Capital/Equipment Leases							
Net Debt as % of 3 Year Avg Property Valuation			0.50%							Total Other							
									Bond Rating		Moody's	Standard & Poors	Fitch				
									Rating		NA	NA	NA				
									Year of Last Rating		NA	NA	NA				
									Mark "X" if Municipality has no bond rating		X						
									Sheet UFB-10								

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
